

## ABSTRACT

The present invention provides an optical compensation plate having an optical compensation layer in which occurrence of cracks due to an applied pressure and deformation caused by heat or the like are suppressed. By applying an adhesive that contains a moisture-curing isocyanate compound and has a glass transition temperature of 100°C or less onto at least one surface of the optical compensation layer and curing the adhesive, an anti-cracking layer is formed directly on the surface of the optical compensation layer. The occurrence of cracks and the deformation in the optical compensation layer can be prevented by this anti-cracking layer. The optical compensation layer preferably is a layer having a cholesteric structure, and a constituent material thereof preferably is a non-liquid crystal polymer formed by polymerizing aligned liquid crystal monomers or an aligned liquid crystal polymer.